



Indiana Department of Revenue

# News Release

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FOR IMMEDIATE RELEASE  
July 3, 2003

Contact: Cathy Henninger  
317/233-3070

## **Charity Gaming Seminars Postponed**

Due to recently filed litigation regarding the Charity Gaming Regulations, which became effective April 1, 2003, the Charity Gaming Seminars previously scheduled have been postponed until further notice. The Department will issue further information regarding the rescheduling of the seminars following the July 25, 2003, hearing.

The Seminars being postponed in the following cities are:

July 11, 2003 at Clifty Falls Inn, Madison Indiana  
July 17, 2003 at Marriott East, Indianapolis, Indiana  
July 25, 2003 at Don Hall's Guest House, Fort Wayne, Indiana  
August 1, 2003 at Holiday Inn, Jasper, Indiana  
August 8, 2003 at Holiday Inn, Michigan City, Indiana  
August 22, 2003 at Holiday Inn, Terre Haute, Indiana

Commissioner Kenneth L. Miller stated, "As soon as there is a resolution of the issues, these seminars will be rescheduled."

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# Indiana Charity Gaming News

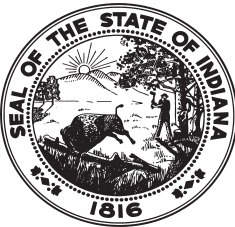
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*The Indiana Charity Gaming News is a biannual publication of information and issues of interest to the Indiana charity gaming community.*

*Provided free of charge by the Indiana Department of Revenue.*

*Visit the department on the Internet at:*  
[www.IN.gov/dor](http://www.IN.gov/dor)



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**The Charity Gaming Information booklet (Publication 2) is currently being revised and will be available on the Web in midsummer.**

## NEW RULES TO BE EXPLAINED AT CHARITY GAMING SEMINARS

New rules and regulations affecting charity gaming were signed into law on February 28, 2003. These new rules will go into effect April 1, 2003 and will be the major topic of this year's charity gaming educational seminars in addition to any possible law changes enacted by the Indiana General Assembly this year.

There will be six seminars this year designed for not-for-profit organizations that either currently conduct, or would like to conduct, charity gaming activities.

Registration at the seminars is not required. Flyers will be mailed out in June 2003 with times and more details, but here is this year's lineup:

July 11, 2003  
Clifty Inn  
Clifty Falls State Park  
State Road 56  
**Madison**, Indiana 47250

July 17, 2003  
Indianapolis Marriott East  
7202 E. 21st Street  
**Indianapolis**, Indiana 46219

July 25, 2003  
Don Hall's Guest House  
1313 W. Washington Center Road  
**Fort Wayne**, Indiana 46825

August 1, 2003  
Holiday Inn Jasper  
U.S. 231 & State Road 45 South  
**Jasper**, Indiana 47547

August 8, 2003  
Holiday Inn Michigan City  
5820 S. Franklin Street  
**Michigan City**, Indiana 46360

August 22, 2003  
Holiday Inn Terre Haute  
3300 U.S. 41 South  
**Terre Haute**, Indiana 47802

A record total of 338 people attended charity gaming seminars conducted by the Indiana Department of Revenue in 2002 -- the largest attendance yet (111, Indianapolis, September 27; 104 Plymouth, October 4, 2002; and, 123 Madison, November 8, 2002).

These numbers were considered outstanding by Charity Gaming Section officials.

However, those attendance figures are expected to rise even further in 2003 because of the new regulations.

*Read the new regulations on the Web here:* [www.in.gov/dor/publications/charity/pdfs/bingoregs.pdf](http://www.in.gov/dor/publications/charity/pdfs/bingoregs.pdf).



## THINGS TO REMEMBER NOT TO FORGET!

Indiana Code (IC) 4-32-09-17 and Indiana Administrative Code (IAC) 18-4-1 require qualified not-for-profit organizations to have a segregated banking account for charity gaming transactions.

Please see Indiana Administrative Code (IAC) 45-18-3-2, **Conducting an allowable event**, Section 2(a):

*The qualified organization must purchase all bingo supplies, devices, and equipment from an entity licensed by the department to sell, distribute, or manufacture the supplies. Pull-tabs, punchboards, and tip boards must be purchased from a licensed entity, except for those purchased from the Hoosier Lottery.*

Also, see Indiana Code (IC) 4-32-7-4, **Licensing; obtaining materials**. Subsection (a): *The department has the sole authority to license entities under this article to sell, distribute, or manufacture the following:*

- (1) Bingo cards.
- (2) Bingo boards.
- (3) Bingo sheets.
- (4) Bingo pads.
- (5) Any other supplies, devices, or equipment designed to be used in playing bingo designated by rule of the department.
- (6) Pull tabs.
- (7) Punchboards.
- (8) Tip boards.

*Subsection (b): Qualified organizations must obtain the materials described in subsection (a) only from an entity licensed by the department.*

*Subsection (c): The department may not limit the number of qualified entities licensed under subsection (a).*

*As added by P.L.24-1992, SEC.48.*

Single-event holders: CG-22's (**Indiana Single Event License Gross Receipts Report**) will be mailed out in June 2003 and are due back by August 15, 2003.

### INFORMATION BULLETIN #17 NOW AVAILABLE

Income Information Bulletin #17, which deals with Taxation and Filing Requirements of Not-For-Profit Organizations, has been revised and can be found on the Web at [www.in.gov/dor/publications/bulletin/income/pdf/ib17.pdf](http://www.in.gov/dor/publications/bulletin/income/pdf/ib17.pdf).

#### STATE HOLIDAYS

Indiana Department of Revenue's offices will be closed on the following holidays observed by the State of Indiana in 2003.

April 18	Good Friday
May 6	Primary Election Day
May 26	Memorial Day
July 4	Independence Day
September 1	Labor Day
October 13	Columbus Day
November 4	Gen. Election Day
November 11	Veterans' Day
November 27	Thanksgiving Day
November 28*	Lincoln's Birthday
December 25	Christmas Day
December 26*	Washington's B'day
	* observed

### Avoid Event Delays by Avoiding Common Errors on Form CG-9

Listed below are the most common errors found on Form CG-9's:

Combining multiple license financial information on one form. (Each license requires a separate CG-9 to be completed.)

Gross income (not net income) is to be reported on lines 1 through 9.

If you have income on lines 1 through 5 and line 8, then you should be reporting prize/payout on the corresponding line (lines 10 through 16).

If your organization has received donated items that you are awarding as prizes at a bingo event, raffle event or by using a tip board, please indicate that the prize/payout were donated on the corresponding line.

When claiming income from concession on line 7 or expenses from concession on line 23, did you mark question 14A on your CG-3 correctly?

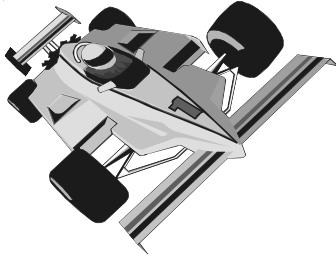
If you have indicated on your application that you own your facility (line 7) and tangible personal property (line 8), then you should not be claiming an expense on line 20 or 21. (Keep in mind there are limitations to renting either a facility or tangible personal property.)

Continued on Pg. 3

### ANNUAL REPORTS

The *Charity Gaming Annual Report* for Fiscal Year 2003 will not be printed and mailed to organizations. However, it will be available on the Internet at [www.IN.gov/dor](http://www.IN.gov/dor) later this fall.

## DOES YOUR LICENSE EXPIRE IN MAY?



There is a 50% chance that it does. Half of annual bingo and pull tab licenses in Indiana expire on May 31.

Renewal applications for annual bingo and pull tab licenses were sent out in early March and are due back to us by **May 10, 2003**. If you have not received your renewal packet by April 15, please call us. Remember, without a license by June 1, 2003, you must cease charity gaming activities.

We have found the following common errors on renewal applications:

- 1) forgetting to include a check for payment,
- 2) failure to include the signatures of two officers who live in the same county as the proposed bingo events will be held, and
- 3) failure to include a daytime contact telephone number.

## Avoid These CG-9 Common Errors (Continued from Pg. 2)

A CG-Dist form must be completed and attached if your organization donated funds to another organization not affiliated with yours and that amount has been claimed on line 27A. (Money has been moved from your charity gaming account into your general fund and the disbursement made from that general account.)

If your organization has moved money your charity gaming account into your general fund to be used by your organization, then the amount should be placed on line 27B.

If you have not moved any money from the charity gaming account, then the "leftover" amount (amount remaining in your charity gaming account) should be on line 28.

Please be sure the events you are conducting are covered by the license that you applied for. Not sure? Refer

to your Publication 2 or contact our department.

If the CG-9 form is received and is not complete or contains errors, the form will be sent back with a letter noting the corrections to be made. Please remember this form is a notarized document and the department cannot change the figures once they are submitted.



Suggestion  
**BOX**

**We Need Your Help!**

## Help Available for Compulsive Gamblers

**Indiana Problem Gambling Referral Line** (Indiana Council on Problem Gambling) Referrals to 12-step or other treatment programs; 1-800 – 9 WITH IT (1-800-994-8448).

National Council on Problem Gambling, 1-800-522-4700.

**The National Center for Responsible Gaming**, devoted exclusively to funding scientific research on the problem of pathological and youth gambling ([www.ncrg.org/](http://www.ncrg.org/)).

**The North American Training Institute**, a division of the **Minnesota Council on Compulsive Gambling, Inc.** ([www.nati.org/](http://www.nati.org/)).

**Gamblers Anonymous** anonymous 12-step program for men and women with a desire to stop gambling ([www.gamblersanonymous.org/](http://www.gamblersanonymous.org/)).

**Gam-Anon**; support for family members and close friends of compulsive gamblers ([www.gam-anon.org/](http://www.gam-anon.org/)).

*Posters were mailed out by the Indiana Department of Revenue in February to not-for-profit organizations that conduct charity gaming activities with helpful contact information for problem gamblers.*

The Department considers the *Indiana Charity Gaming News* **YOUR** newsletter. We welcome your suggestions and articles. Send them to the Editor at:

*Indiana Charity Gaming News*  
Charity Gaming Section  
Indiana Department of Revenue  
100 N. Senate Avenue  
Room N203  
Indianapolis, IN 46204.

Or, you may write to us via e-mail at:  
[FKlinkose@dor.state.in.us](mailto:FKlinkose@dor.state.in.us).

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If you have suggestions, questions or comments about this publication, please direct them to: The Editor, *Indiana Charity Gaming News*, Charity Gaming Section, Compliance Division, Indiana Department of Revenue, IGCN, 100 N. Senate Avenue, Room 203, Indianapolis, IN 46204. You may also e-mail [fklinkose@dor.state.in.us](mailto:fklinkose@dor.state.in.us).

For questions on Charity Gaming activities, call (317)232-4646. For not-for-profit questions, call our Not-for-Profit office at (317)232-2188.

For all other taxpayer services, please call our Taxpayer Services Division at (317)232-2240.

## Contact Information -- IDOR, et al.

### Indiana Department of Revenue

Not-For-Profit Section  
(317) 232-2188  
FAX: (317) 232-0117

Charity Gaming Section  
(317) 232-4646  
FAX: (317) 232-0117

Criminal Investigation Division  
(317) 232-3376

Utility Sales Tax Refunds  
(317) 232-2339

Withholding Section  
(317) 233-4016

Sales Tax Information  
(317) 233-4015

Taxpayer Services Division  
(317) 232-2240

To check on state tax refunds:  
(317) 233-4018

To obtain state tax forms:  
Forms Order Line  
(317) 615-2581  
[pfrequest@dor.state.in.us](mailto:pfrequest@dor.state.in.us)

Tax Fax Ordering Line  
(317) 233-2329

IDOR Web Site  
[www.IN.gov/dor/](http://www.IN.gov/dor/)

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Secretary of State  
(317) 232-6576  
[www.in.gov/sos/](http://www.in.gov/sos/)

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Internal Revenue Service  
1-800-829-1040 (general)  
1-877-829-5500 (exempt)

IRS Web Site  
[www.irs.gov](http://www.irs.gov)

Indiana Department of Revenue  
Compliance Division, IGCN  
100 N. Senate Ave., Room N-203  
Indianapolis, IN 46204

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